

### Opening Games Of B League Series Here are Decided

Camas Valley, Myrtle Creek, Reedsport, Drain Triumph; Semi-Finals Billed Today

**GAMES THURSDAY**  
Camas Valley 33, Gardiner 31.  
Myrtle Creek 38, Yoncalla 18.  
Drain 36, Lookingglass 23.  
Reedsport 34, Glendale 30.

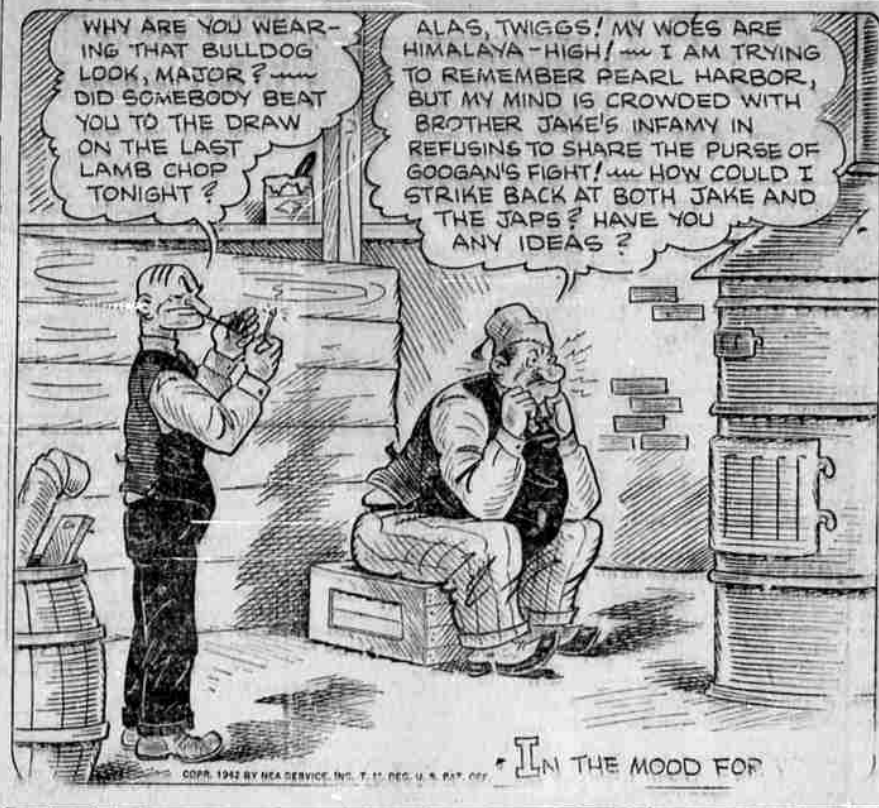
**GAMES TODAY**  
Consolation:  
4 p. m.—Gardiner vs. Yoncalla.  
5:30 p. m.—Lookingglass vs. Glendale.  
Championship:  
7:30 p. m.—Camas Valley vs. Myrtle Creek.  
8:45 p. m.—Drain vs. Reedsport.

Semi-finals of the Douglas county B-league basketball tournament were scheduled this afternoon and tonight as the leading teams of the county resume action after meeting yesterday in the opening round of the three-day play-off series. Camas Valley, Myrtle Creek, Drain and Reedsport were the survivors, and some brilliant contests were anticipated today as these teams attempt to stay in the running for the title.

Thursday's games produced considerable excitement, particularly the Camas Valley-Gardiner contest and the battle between Reedsport and Glendale, the scores being close and the outcome in doubt until the final whistle.

**Camas Valley 33, Gardiner 31**  
The opening game between Camas Valley and Gardiner started with both teams showing nervousness. Frequent close-in shots were missed by both teams in the early stages, but Camas Valley went into a half-time lead 16-15. Gardiner pressed hard in the last half and came to within one point of the leaders near the close of the game but fell behind as play

### OUR BOARDING HOUSE



### With Major Hoopie

### Conn Favored To Beat Tony Zale in Tonight's Battle

By SID FEDER  
NEW YORK, Feb. 13.—(AP)—This could be a mighty unlucky Friday-the-thirteenth for Billy Conn, the Pittsburgh boy who is regarded as a very valuable piece of brie-a-brac in the fight game's show case.  
Conn clashed with Tony Zale in Madison Square garden along about 10 p. m. (E. W. T.), and, while all signs point to a victory for the Smokytown Irishman, there's always the possibility one of those accidents might happen.  
If the middleweight boss pulls one of these, it would go a long way toward singing a swan song for Billy's shot at the heavy-weight championship and a potential half-million-dollar gate with Joe Louis in their scheduled return match this June.  
For Tony, defeat wouldn't be too tough to take. After all, he's only a middleweight and if he loses, it can be brushed off with the explanation that he didn't pick on someone his size. He expects to come in at 163 and the contracts call for Conn to weigh no more than 175.  
The majority of the fans expect to see Conn do quite a painting and decorating job on the "man of steel" from Gary, Ind. The betting element has Billy a 1-to-5 favorite, with very little investing going on. This corner tabs Billy as such a "good thing" he'll probably stop Gale in nine rounds or so.

### ESTATE OF BERT BARNES. NOTICE OF FINAL ACCOUNT

No. 3889  
In the County Court of the State of Oregon for the County of Douglas.  
In the matter of the estate of Bert Barnes, also known as J. B. Barnes, Deceased.  
Notice is hereby given that the undersigned as administrator of the estate of Bert Barnes, also known as J. B. Barnes, Deceased, has filed his final account in the County Court of the State of Oregon for Douglas County, and that Monday, the 2nd day of March, 1942, at the hour of 9:30 o'clock in the forenoon of said day, in the court room of said court, has been appointed by said court as the time and place for the hearing of objections thereto and the settlement thereof.  
Dated and first published January 30, 1942.  
Date of Last Publication: February 27, 1942.  
L. M. LAMAR TOOZE, Administrator.  
1501 YEON BUILDING, PORTLAND, OREGON, ATTORNEYS.

### NOTICE TO CREDITORS

Notice is hereby given that the undersigned has been duly appointed by the County Court of the State of Oregon for Douglas County, executrix of the last will and testament of Gustave Lindner, deceased. All persons having claims against the estate of said decedent are hereby required to present the same to me properly verified as required by law, at the office of B. L. Eddy, Attorney at Law, Masonic Building, Roseburg, Oregon, within six months from this date.  
Dated at Roseburg, Oregon, January 30, 1942.  
LENA LINDNER, Executrix of the Last Will and Testament of Gustave Lindner, deceased.

### NOTICE TO CREDITORS

In the County Court of the State of Oregon for Douglas County.  
In the matter of the estate of Leona Merk, Deceased.  
Notice is hereby given that the undersigned, Robert Rodgers Merk and Frederick Eugene Merk, were on the 29th day of January, 1942, duly appointed joint executors of the above entitled estate by the above entitled Court.  
All persons having claims against said estate are required to present the same as by law required within six months from the date of this notice to R. L. Whipple, Attorney at Law, Roseburg, Oregon.  
Dated this 30th day of January, 1942.  
ROBERT RODGERS MERK, FREDERICK EUGENE MERK, Joint Executors of the Estate of Leona Merk, Deceased.

### NOTICE OF FINAL HEARING

In the County Court of the State of Oregon for Douglas County.  
In the Matter of the Estate of Caroline T. Cordon, Deceased.  
Notice is hereby given that the undersigned administrator of the estate of Caroline T. Cordon, deceased, has filed in the above en-

titled court his final account of his administration of said estate, and the court by order duly made and entered has fixed Wednesday, the 25th day of February, 1942, at the hour of ten o'clock in the forenoon of said day as the time, and the county courtroom in the courthouse at Roseburg, in Douglas County, Oregon, as the place for hearing objections, if any there be, to said final account or to the settlement of said estate.  
Date of first publication this 23rd day of January, 1942.  
GUY CORDON, Administrator of the Estate of Caroline T. Cordon, Deceased.

### NOTICE TO CREDITORS

In the County Court of the State of Oregon for Douglas County.  
In the Matter of the Estate of Samuel L. Moss, Deceased.  
Notice hereby is given, that the undersigned, by order of the County Court of the State of Oregon, for Douglas County, has been appointed executor of the Last Will and Testament of Samuel L. Moss, deceased.  
All persons having claims against the estate of Samuel L. Moss, deceased, hereby are notified to present the same verified as required by law, to the undersigned at the offices of Hallmark & Geddes, in the Douglas National Bank Building, in Roseburg, Douglas County, Oregon, within six (6) months from the date of this notice.  
Dated January 16, 1942.  
M. L. HALLMARK, Executor of the Last Will and Testament of Samuel L. Moss, Deceased.

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at your favorite dealer  
Made by  
**Douglas County Creamery**  
Phone 340 Douglas and Jackson Sts.

**NOTICE**  
to  
**Owners of Personal Property**  
Personal Property Returns Must Be Filed in the Assessor's Office on or Before March 2, 1942  
A penalty of \$10 per day is provided in the law for refusal or neglect. If you own or have in charge personal property subject to assessment and have not received a blank form, you should secure same from this office and file at once as this is your responsibility.  
**BARTON HELLIWELL**  
County Assessor

became rough and wild.  
**Myrtle Creek 38, Yoncalla 18**

The Yoncalla Eagles were hopelessly outclassed from the start by the Myrtle Creek Vikings who were out in front 12 to 4 at the quarter and 20 to 11 at half-time. Both teams substituted frequently as the game advanced, Myrtle Creek saving its strength for games today, while Yoncalla endeavored to find a combination which would stop the Myrtle Creek assault.

**Drain 36, Lookingglass 23**  
A smooth-working defense by the Drain Warriors succeeded in bottling up the Lookingglass offense very effectively, particularly in the first half, in which Drain limited Lookingglass to one field goal to hold a lead of 11 to 2 at half time. Both teams were tall and rangy, but Drain commanded all departments of the game.

**Reedsport 34, Glendale 30**  
The most exciting game of the opening round, the Reedsport-Glendale contest provided a fitting climax to the day's activities. Glendale seemingly trailed hopelessly in the early part of the rough battle. However, after Reedsport had gained a 21 to 12 lead at half-time, the coast team lost the services of Rosier, the flashy pace setter and high scorer, and Vian, starting forward, both of whom went out of the game on personal fouls early in

the third period. The weakened Reedsport team fought desperately to hold off the Glendale assault which carried the game to a 30-30 tie with only one minute of play remaining but snap shots by Dunnaway and Bennett in the last 30 seconds put Reedsport safely out in front.

**Remaining Games**  
In the continuation of the tournament today, Gardiner meets Yoncalla at 4 p. m. and Lookingglass plays Glendale at 5:30 p. m. for consolation honors. The teams meeting defeat this afternoon are out of further competition, while the winners will continue to seek the higher consolation honors in competition with the losers in today's semi-finals. The semi-finals tonight are expected to produce plenty of action as Camas Valley tangles with Myrtle Creek and Reedsport meets Drain. Consolation finals will be played Saturday morning, while the championship finals will be played Saturday night.

**Lineups:**  
Camas Valley (33) (31) Gardiner  
McFall (7) F (4) Sulsar  
Ulm (8) F (9) Reavis  
Brown (8) C (5) Christianson  
Coon (2) G (1) Eault  
Farley (8) G (8) Pitcher  
Substitutions: Camas Valley—Stanley; Gardiner—Magnuson, Smith (2), Murphy (3).

Heard (2), Morgan (6).

Reedsport (34) (30) Glendale  
Henry (3) F (2) McNeal  
Vian (4) F (2) Winkelman  
Bennet (4) C (6) Archambeau  
Rosier (19) G (8) Bates  
Dunnaway (3) G (12) Whaley  
Substitutions: Reedsport—Anderson (1), Babbit, Love; Glendale—Lewis.

**Officials:** Referees: Turner and Lawes; Scorekeepers, Rawlins, Slattery, Campbell; Timekeeper, Unrath.

### Commitment Services Conducted for Infant

Commitment services were conducted at the Fair Oaks cemetery this afternoon for the infant son of Mr. and Mrs. Jack Denley of Sutherlin. The infant died at birth at Mercy hospital Wednesday evening. Arrangements were in charge of the Roseburg Undertaking company.

### Your Federal Income Tax

No. 35  
**Bad Debts—Year in Which Deductible**  
Worthless debts arising from unpaid wages, salaries, rents, and similar items of taxable income are not allowable deductions unless the income such items represent has been included in income for 1941 or a prior taxable year.  
To be allowed as a deduction from gross income, a bad debt must have been determined by the taxpayer to be worthless within the taxable year for which it is claimed and, where books are kept, it also must have been charged off within the same year. The necessity for this provision is obvious. If a debt could be deducted without the requirement that it be charged off the taxpayer's books, the certainty of its worthlessness would be open to question. Neither the taxpayer nor the government could be certain that a debt would not be claimed more than once.  
If a debt were allowed as a deduction without regard to the year when it became worthless, such charges could be accumulated to be deducted in a year when there was a large income.  
The burden is upon the taxpayer to show that a debt claimed as a deduction was without value during the taxable year. A statement should be attached to the return showing the propriety of any deduction for bad debts. If in the exercise of sound business judgment a taxpayer concludes, after making every reasonable effort to determine whether there is likelihood of recovery, that the debt is of no value, deduction for such debt is allowable. Court action as proof that the debt is worthless is not essential.  
It is optional with the taxpayer, in a year prior to that in which a debt becomes wholly worthless, to take a deduction for partial loss if partial worthlessness occurs.  
The provisions of the internal revenue code with respect to bad-debt and partial bad-debt deductions are not applicable to a taxpayer, other than a bank as defined by the act, where the debt is evidenced by bonds, debentures, notes, or certificates, or other evidences of indebtedness, issued by any corporation (including those issued by a government or political subdivision thereof) with interest coupons or in registered form.

Leave for Portland—Mr. and Mrs. Roger Bailey and son, Roger, left Thursday for their home in Portland, following a four-day stay in this city visiting at the home of Mr. and Mrs. Marshall Pengra.

**DANCE**  
At Olalla  
Saturday, Feb. 14  
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For information concerning passenger and freight transportation, address H. E. Lounsbury, Traffic Manager, 751 Pittock Block, Portland.

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